

CERTIFICATE

State of Kansas
Special District

2020

To the Clerk of Wabaunsee County, State of Kansas

We, the undersigned, officers of

Lake Wabaunsee Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	0	6	109,592	32,794	5.316
Debt Service	10-113				
Road Maintenance	19-2765h	7	135,900	87,482	14.181
Sewer Fund		8	108,900		
Water Fund		8	178,955		
Totals	XXXXXXXXXX		542,782	120,276	19.497
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization Rebate		12			6,168,936
Resolution required? Notice of the vote to adopt required to be published?			Yes		Nov. 1, 2019 Total Assessed Valuation

Assisted by:
SS&C Solutions

Address:
5825 SW 29th St
Topeka, KS 66614
Email:
d.splichal@ssccpas.com

Handwritten signatures:
Harold W...
George M. ...
Richard B. ...

Attest: Oct 17, 2019

Handwritten signature:
County Clerk

Governing Body

CPA Summary

CERTIFICATE

State of Kansas
Special District

2020

To the Clerk of Wabaunsee County, State of Kansas

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Lake Wabaunsee Improvement District

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Fund	K.S.A.				
General	0	6	109,590	32,794	
Debt Service	10-113				
Road Maintenance	19-2765h	7	135,900	87,482	
Sewer Fund		8	108,900		
Water Fund		8	188,333		
Totals		xxxxxxx	542,723	120,276	
Budget Summary		11			
Neighborhood Revitalization Rebate		12			
Resolution required? Notice of the vote to adopt required to be published?			Yes	Nov. 1, 2019 Total Assessed Valuation	

Assisted by:
SS&C Solutions

Address:
5825 SW 29th St
Topeka, KS 66614
Email:
d.splichal@ssccpas.com

Harold Warner
Jerry M. Haahr
Richard B. Orton

Attest: _____, 2019

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 85,262
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 85,262

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 85,705	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 24,561	
5b. Personal property 2018	- 31,434	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	0	
7. Total valuation adjustment (sum of 4, 5c, 6)	85,705	
8. Total estimated valuation July, 1, 2019	6,168,936	
9. Total valuation less valuation adjustment (8 minus 7)	6,083,231	
10. Factor for increase (7 divided by 9)	0.01409	
11. Amount of increase (10 times 3)	+ \$ 1,201	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 86,463	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	86,463	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 2,132	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 88,595	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Lake Wabaunsee Improvement District
Wabaunsee County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	31,274	1,616	34	27	0	339
Debt Service	0	0	0	0	0	0
Road Maintenance	53,988	2,789	59	47	0	585
	0	0	0	0	0	0
Total	85,262	4,405	93	74	0	924

County Treas Motor Vehicle Estimate	4,405
County Treas Recreational Vehicle Estimate	93
County Treas 16/20M Vehicle Estimate	74
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	924

MVT Factor 0.05166

RVT Factor 0.00109

16/20M Factor 0.00087

Comm Veh Factor 0.00000

Watercraft Factor 0.01084

2020

Lake Wabaunsee Improvement District
Wabaunsee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Sewer Fund	Sewer Pump Reserve	8,400	8,400	8,400	12-631o
Water Fund	Water P&I	5,400	5,400	5,400	12-631o
Totals		13,800	13,800	13,800	
Adjustments*					
Adjusted Totals		13,800	13,800	13,800	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Replacement Bonds:										
Series 2012 Water	9/19/2012	6/4.25	1,320,000	240,000	1/1 & 7/1	7/1	6,038	45,000	5,138	45,000
Series 2018 Water	7/1/2018	3.25-3.75	840,000	840,000	1/1 & 7/1	7/1	28,648	0	28,648	0
Total G.O.				1,080,000			34,685	45,000	33,785	45,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				1,080,000			34,685	45,000	33,785	45,000

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
			Total	0	0	0	0

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Lake Wabamoose Improvement District
Wabamoose County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2020

State of Kansas
Special District

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	31,826	45,347	46,826
Receipts:			
Ad Valorem Tax	51,335	53,988	XXXXXXXXXXXXXXX
Delinquent Tax	338	342	370
Motor Vehicle Tax	2,206	2,199	2,789
Recreational Vehicle Tax	0		59
16/20M Vehicle Tax	0		47
Commercial Vehicle Tax	0		0
Watercraft Tax	0		585
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	-45		0
Miscellaneous	0		
Does mto. exceed 10% of Total Receipts			
Total Receipts	53,834	56,529	3,850
Resources Available:	85,660	101,875	50,676
Expenditures:			
Personal Services	23,529	23,461	23,300
Contractual Services	9,045	12,311	12,500
Commodities	5,313	19,277	21,000
Capital Outlay	2,426	0	23,000
Road Maintenance			55,900
Reimbursed Expense	0		
Cash Forward (2020 column)			
Miscellaneous	0		
Does mto. exceed 10% Total Expenditures			
Total Expenditures	40,313	55,049	135,900
Unencumbered Cash Balance Dec 31	45,347	46,826	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	84,955	98,704	135,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,900
		Tax Required	85,224
		Delinquent Comp Rate: 2.7%	2,258
		Amount of -1 Ad Valorem Tax	87,482

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does mto. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does mto. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.7%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	172,078	171,403	154,795
Receipts:			
Sewer Fee Collection	62,528	66,950	67,000
Sewer Connection Fee	11,750	0	2,500
Reimbursed Expense	0	0	0
Custom Work	1,049	0	0
Interest on Idle Funds	8,039	5,200	5,000
Miscellaneous	0		
Does misc. exceed 10% of Total Receipts			
Total Receipts	83,366	72,150	74,500
Resources Available:	255,444	243,553	229,295
Expenditures:			
Personal Services	35,293	35,191	35,500
Contractual Services	15,935	19,825	20,000
Commodities	24,383	25,342	25,000
Capital Outlay	30	0	20,000
Transfer to Sewer Pump Reserve	8,400	8,400	8,400
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	84,041	88,758	108,900
Unencumbered Cash Balance Dec 31	171,403	154,795	120,395
2018/2019/2020 Budget Authority Amount	148,000	93,191	108,900

Adopted Budget Water Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	159,183	182,731	189,326
Receipts:			
Water Sales Collection	29,218	20,148	21,000
Water Assessments	113,947	123,188	123,500
Fire Assessments	32,733	36,414	36,500
Water Protection Fees	153	124	125
Water Connection Fees	4,750	0	1,500
Reimbursed expenses	0	0	1,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	180,802	179,873	184,025
Resources Available:	339,985	362,604	373,351
Expenditures:			
Personal Services	35,294	35,191	35,500
Contractual Services	14,276	19,583	20,000
Commodities	6,570	4,771	10,000
Capital Outlay	631	0	10,000
Transfer to Water Replacement	2,875	5,400	5,400
Budget credit			
Principal & Interest	82,072	79,685	78,785
Water Purchased	15,536	28,648	28,648
Cash Forward (2020 column)			
Miscellaneous	0	0	
Does misc. exceed 10% Total Expenditures			
Total Expenditures	157,254	173,278	188,333
Unencumbered Cash Balance Dec 31	182,731	189,326	185,018
2018/2019/2020 Budget Authority Amount	157,254	177,623	188,333

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2020

State of Kansas
Special District

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Pump Replacement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	153,476	161,876	155,276
Receipts:			
Transfer from Sewer Fund	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	8,400	8,400	8,400
Resources Available:	161,876	170,276	163,676
Expenditures:			
Sewer Pump Replacements		15,000	155,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	15,000	155,000
Unencumbered Cash Balance Dec 31	161,876	155,276	8,676
2018/2019/2020 Budget Authority Amount	148,000	155,000	155,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Self Insurance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	56,539	56,539	56,539
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	56,539	56,539	56,539
Expenditures:			
Sewer Panel Replacements			56,539
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	56,539
Unencumbered Cash Balance Dec 31	56,539	56,539	0
2018/2019/2020 Budget Authority Amount	44,995	44,995	56,539

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2020

State of Kansas
Special District

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Transfer from Sewer Fund			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Sewer Pump Replacements	0	0	
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:			0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Water Replacement			
Unencumbered Cash Balance Jan 1	32,984	38,384	43,784
Receipts:			
Transfer from Water Fund	5,400	5,400	5,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	5,400	5,400	5,400
Resources Available:	38,384	43,784	49,184
Expenditures:			
Capital Outlay	0	0	31,218
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	31,218
Unencumbered Cash Balance Dec 31	38,384	43,784	17,966
2018/2019/2020 Budget Authority Amount	40,000	40,000	31,218

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2020

The governing body of
Lake Wabaunsee Improvement District
Wabaunsee County

will meet on August 12, 2019 at 6:00 PM at Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Improvement District Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	75,878	5.462	58,047	5.319	109,590	32,794	5.316
Debt Service							
Road Maintenance	40,313	9.110	55,049	9.183	135,900	87,482	14.181
Sewer Fund	84,041		88,758		108,900		
Water Fund	157,254		173,278		188,333		
Totals	357,486	14.572	375,133	14.502	542,723	120,276	19.497
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	343,686		361,333		528,923		
Total Tax Levied	82,448		85,262		XXXXXXXXXXXXXXXX		
Assessed Valuation	5,658,092		5,879,264		6,168,936		

Outstanding Indebtedness,

	2017	2018	2019
Jan 1,			
G.O. Bonds	1,145,000	1,080,000	1,080,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,145,000	1,080,000	1,080,000

*Tax rates are expressed in mills.

Lake Wabaunsee Improvement District
Clerk

Page No. 11

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Lake Wabunsee Improvement District
 Wabunsee County

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Tax Rate*
General	75,878	5.462	58,047	5.319	133,700	32,793	5.316
Debt Service							
Road Maintenance	40,313	9.110	55,049	9.183	135,900	87,482	14.181
Sewer Fund	84,041		88,758		108,900		
Water Fund	157,254		144,593		149,548		
Totals	357,486	14.572	346,448	14.502	528,048	120,275	19.497
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	343,686		332,648		514,248		
Total Tax Levied	82,448		85,262		6,168,936		
Assessed Valuation	5,658,092		5,879,264				

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	1,145,000	1,080,000	1,080,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease-Pur. Princ.	0	0	0
Total	1,145,000	1,080,000	1,080,000

*Tax rates are expressed in mills.

David Niedfeldt
 Clerk